

BOBBY JINDAL  
GOVERNOR



ANGELE DAVIS  
COMMISSIONER OF ADMINISTRATION

**State of Louisiana**  
Division of Administration  
**Office of State Uniform Payroll**

December 05, 2008

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2009-22

TO: All ISIS HR Paid Agencies

FROM: Jena W. Cary  
Director

SUBJECT: Update to OSUP Memorandum #2008-42  
Employee/Employer Retirement System Rates for Fiscal Year 2008/2009

Listed below are changes to the employer contribution rates effective the first payday of 2009 for Parochial Employees' Retirement System (PERS):

	From:	To:
• Parochial Employees' Retirement System (Employer Rate)		
○ Plan A	12.75%	12.25%
○ Plan A – DROP	12.75%	12.25%
○ Plan B	6.00%	6.25%
○ Plan B – DROP	6.00%	6.25%

Parochial Employees' Retirement System rates are effective on a calendar year basis from January to December. The employee rates for these plans remain unchanged at this time.

A revised table listing the employee/employer retirement system rates in effect for the 2008/2009 fiscal year is attached. **This table replaces the table attached to OSUP Memorandum #2008-42.**

If you have any questions, please call a member of the OSUP Wage and Tax Administration Unit at [\\_DOA-OSUP-WTA@la.gov](mailto:_DOA-OSUP-WTA@la.gov) or (225):

Tiko Ary 342-1651  
Wendy Eggert 342-0714  
Gary Bennett 342-1652

Cindy McClure 342-5346  
Tracy Smith 219-0191

JWC:GMB/ral

**FISCAL YEAR 2008/2009 RETIREMENT CONTRIBUTION RATES**

	<u>ISIS HR</u>	<u>Employee Rate</u>		<u>Employer</u>
	<u>Plan Code</u>	<u>Pre-Tax</u>	<u>Post-Tax</u>	<u>Rate</u>
<b>State Retirement</b>				
State Employees' Hired before 07/01/06	LASE	7.50%		18.50%
State Employees' Hired on or after 07/01/06	LAS6	8.00%		18.50%
Corrections Component 1	LC01	9.00%		18.50%
Corrections Component 2	LC02	9.00%		18.50%
Wildlife & Fisheries Plan	LASW	9.50%		18.50%
LASERS Misc Plan/Legislative Plan	LAMP	9.50% - 11.50%		18.50%
Treasurer's Plan	LAST	7.50%		18.50%
ORP-Great West Hired before 07/01/06	LAOG	7.50%		18.50%
ORP-Great West Hired on or after 07/01/06	LAG6	8.00%		18.50%
LASERS DROP	LASD			
LASERS 100% Vested	LA40			18.50%
LASERS Governor/Lt. Governor	LASG	11.50%		18.50%
LASERS Peace Officers	LCPO	9.00%		18.50%
LASERS Bridge Police Plan	LABP	8.50%		18.50%
LASERS Alcohol & Tobacco	LATC	9.00%		18.50%
<b>Teachers' Retirement</b>				
Teachers' Retirement	TRSL	8.00%		15.5%
Non-Deferred Teachers' Plan	TRSN		8.00%	15.5%
ORP-Aetna Teachers' Plan	ORPA	8.00%		15.5%
ORP-TIAA Teachers' Plan	ORPT	8.00%		15.5%
ORP-VALIC Teachers' Plan	ORPV	8.00%		15.5%
TRSL DROP	TRSD			
TRSL 100% Vested	TR40			15.5%
<b>State Police Retirement</b>				
State Police Retirement	LSPR	8.00%		
State Police Retirement DROP	LSPD			
State Police 100% Vested	LT33			
<b>Registrar of Voters Employees' Retirement</b>				
Registrar of Voters Employees' Retirement	ROVR	7.00%		2.0%
ROVERS DROP	ROVD			2.0%
<b>District Attorneys'</b>				
District Attorneys'	LDAR		7.00%	0.00%
District Attorneys' DROP	LDAD		0.50%	0.00%
<b>La. Deferred Comp. Retirement</b>				
Plan 1, without state share	457R	7.50%		
<b>School Employees' Retirement</b>				
School Employees' (sheltered plan)	LSER	7.50%		17.8%
LSERS DROP	LSED			
LSERS 100% Accrual	LE35			17.8%
<b>Sheriffs' Pension &amp; Relief Fund</b>				
Sheriffs' Pension	SPRF	10.00%		11.00%

***Parochial Employees' Retirement System***

Soil and Water Employees, Plan B	PARB	3.00%	6.25%*
Soil and Water Employees, Plan B - DROP	PARD		6.25%*
Plan A	PERS	9.50%	12.25%*
Plan A - DROP	PERD		12.25%*

***Social Security***

6.2%	6.2%
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***Medicare***

1.45%	1.45%
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\*Change effective 1<sup>st</sup> Payday of 2009